be made unless the tax is paid both under Sales Tax and Income-tax. That is the principle in granting stays.

Sri G. N. PUTTANNA.—Are the Government aware that under section 12 (*b*), the officer assessing sales-tax should furnish reasons in writing when he assesses or orders to the best of his judgment.

Sri J. H. SHAMSUDDIN.—That is a different question. This is outside the scope of the question.

Sri G. N. PUTTANNA.—It is a correct question. Officers without rhyme or reason.....

Sri J. H. SHAMSUDDIN.—The question relates to appeals. It does not relate to original assessment.

Sri G. N. PUTTANNA.—Even in appeals, the Deputy Commissioners are not prevented from passing an order of stay even when the amount is not fully paid, but only the admitted tax is fully paid. Your statement is not correct. I want the Government to clarify that position. Should he pay the assessed tax or the admitted tax when he goes on appeal ?

Sri J. H. SHAMSUDDIN.—It is difficult to distinguish *prima facie* by an appellate authority which is admitted tax and which is assessed tax.

Sri G. N. PUTTANNA.—Admitted tax is assessed tax. Tax levied is tax levied after assessment. That is the difference.

Sri J. H. SHAMSUDDIN.—If the officer does not admit what has been admitted by the assessee, naturally, the assessed tax becomes a liability.

Sri B. VAIKUNTA BALIGA.—Sir, may I know the policy of the Government in saying that until the entire amount of tax is paid, appeals will not be considered or stay not given ?

Sri J. H. SHAMSUDDIN.—The question of granting stay is in the judicial discretion of the officer. Normally he does not exercise it, because it is turned down that no appeal lies unless the assessed tax is paid.

Complaints against the H. M. T. Management for violation of the Code of Discipline.

*Q.—15. Sri M. C. NARASIMHAN (Kolar Gold Fields).—

Will the Government be pleased to state :—

(*a*) whether they have received complaints from the employees of the Hindustan Machine Tools stating that the management have violated the code of discipline and the terms of agreement entered into with the Employees' Association ;

(*b*) whether the Government have taken any action in this behalf ?

A.—Sri T. SUBRAMANYA (Minister for Law, Labour and Local Self-Government)—

(*a*) Complaints from not only Hindustan Machine Tools Employees' Association but also from the Management have been received regarding the alleged violation of the code of discipline. The State Government is not aware of any agreement entered into between the Hindustan Machine Tools Employees' Association and the Management.

(*b*) Action is being taken by the Labour Department to conduct an enquiry into the whole matter.

Sri M. C. NARASIMHAN.—Is the Government aware that an agreement was entered into between the Hindustan Machine Tools Employees' Association and the Management in respect of the Joint Council of Management which was printed and circulated to all the Labour Department officials of the Government of Mysore and that it was also screened as one of the information documents ?

† Sri T. SUBRAMANYA.—I am aware that the Employees' Association was represented on the Joint Council of Management.

Sri M. C. NARASIMHAN.—Which is correct—what you say now or what you have stated in the printed answer ?

Sri T. SUBRAMANYA.—We are not aware of what you say in clause (*a*) of your question.

Sri M. C. NARASIMHAN.—Are you not aware of this agreement in respect of the Joint Council ?

Sri T. SUBRAMANYA.—With reference to the Joint Council, it is not a matter for agreement at all. It is for the Management to give representation on the Joint Council of Management to the recognised labour association.

Sri M. C. NARASIMHAN.—I am sorry, the Minister has not understood my question. The agreement in respect of the Joint Council prescribes the procedure for settling grievances, recognition of the union and several other matters. I would like to know from the Government whether the complaint of the Association that the Management did not comply fully with the terms of the agreement in respect of the grievance procedure and recognition of the trade union is being enquired into and, if so, what is the result ?

Sri T. SUBRAMANYA.—Apart from the agreement the terms of which I am not aware, the code of discipline is violated by the Management. That is the complaint received by us. The code of discipline was binding on both the parties. The Employees' Association has complained to us that the Management has violated the terms of the code of discipline. The whole matter is being looked into. It is still pending with the Labour Commissioner who has held an enquiry. The enquiry is complete and the report is expected in the course of one or two days.

Sri M. C. NARASIMHAN.—Is it not a fact that one enquiry has already been completed and a second enquiry is being ordered by the Government for what purpose I do not know ?

Sri T. SUBRAMANYA.—The first enquiry was about the strength of both the Unions. Originally, there was only one Union called the Hindustan Machine Tools Employees' Association. That was so till June 1958. In June 1958, another rival union was started and the question arose as to which of the unions represented the labour and we were asked to go into the question of the strength of both the Unions. That has been finished and a report has been given to the Government by the Labour Commissioner now. Subsequently, we have received complaints not only from the Employees' Association but also from the management that the code of discipline has been violated on the one side by the Management and on the other side by the Labour Association. Both the complaints have been enquired into and a report is awaited from the Labour Commissioner.

Sri M. C. NARASIMHAN.—When certain grievances were brought to the notice of the Government, did they try to bring about a settlement of the matter ?

Sri T. SUBRAMANYA.—Yes, at the level of the Government an attempt was made for conciliation. The Labour Commissioner took up conciliation proceedings and then we held an enquiry.

Loans sanctioned by the Kolar District Central Co-operative Bank.

*Q.—17. Sri E. NARAYANA GOWDA (Bangarapet).—

Will the Government be pleased to state :—

the amount of short term, land improvement and produce loans sanctioned by the Kolar District Central Co-operative Bank for each Taluk in the said District from 1st April 1959 to 31st January 1960 ?

A.—Sri MALI MARIYAPPA (Minister for Co-operation).—

Vide statement given below.